

RECORDATION NO. 23637-9 FILED

MAR 31 '06 10-51 AM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

March 30, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Assignment, dated as of January 18 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the lease and assignments previously filed with the Board under Recordation Number 23637.

The names and addresses of the parties to the enclosed document are:

Assignor: Ameritech Credit Corporation
(d/b/a SBC Capital Services)
2000 W. Ameritech Center Drive
Hoffman Estates, IL 60196

Assignee: The Andersons, Inc.
480 W. Dussel Drive
Maumee, OH 43537

Mr. Vernon A. Williams
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Page Two

A description of the railroad equipment covered by the enclosed document
is:

21 locomotives bearing AGR, CORP, DGNO, ISRR, MNA, NECR, NCVA,
SCRF, SGVY, VCRR reporting marks and road numbers

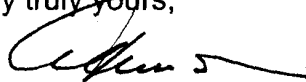
A short summary of the document to appear in the index is:

Memorandum of Lease Assignment.

Also enclosed is a check in the amount of \$33.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

MAR 31 '06 10-51 AM

MEMORANDUM OF LEASE ASSIGNMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE ASSIGNMENT (the "Assignment") is made and entered into as of January 18, 2006, by and between Ameritech Credit Corporation d/b/a SBC Capital Services, ("Assignor") and The Andersons, Inc. ("Assignee").

Railcar, Ltd., as lessor, RailTex, Inc., as lessee and RailAmerica, Inc., as Guarantor entered into that certain Master Lease Agreement dated as of December 28, 2000, and Schedule No. 1, as amended, executed pursuant thereto (together the "Lease") pertaining to the railcar equipment described therein (the "Railcars") and in Exhibit A attached hereto. The Memorandum of Lease with respect to the Lease between Railcar, Ltd., as lessor, RailTex, Inc. as lessee and RailAmerica, Inc., as Guarantor, was filed on September 5, 2001 with an Addendum to Memorandum of Lease filed on October 2, 2001 with the Surface Transportation Board (formerly known as the Interstate Commerce Commission) pursuant to 49 U.S.C. §11301. The Memorandum of Assignment of Lease Agreement was filed on September 5, 2001 with an Addendum to Memorandum of Assignment of Lease Agreement filed on October 2, 2001 between Railcar, Ltd., as lessor/assignor and The Andersons, Inc., as assignee. The Memorandum of Assignment of Lease Agreement, Management and Escrow Agreement (the "Management Agreement") was filed on September 6, 2001 and an Addendum to Memorandum of Assignment of Lease Agreement, Management and Escrow Agreement was filed on October 2, 2001 between The Andersons, Inc., as lessor/assignor and The Vaughn Group, Inc., as assignee. The Memorandum of Specification of Assigned Lease Assignment, Management and Escrow Agreement was filed on June 18, 2002 between The Vaughn Group, Inc. as Assignor and Ameritech Credit Corporation d/b/a SBC Capital Services as assignee.

Concurrently herewith, Assignor has assigned to Assignee all right, title and interest of Assignor in and to the Railcars and the Lease; and the parties desire to effect the assignment of the rights of Assignor under the Lease Assignment.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease and the Management Agreement; and Assignee accepts such assignment.

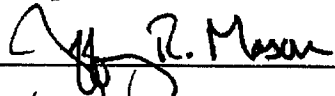
This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Assignment to be executed as of the date first above written.

ASSIGNOR:

AMERITECH CREDIT CORPORATION
d/b/a SBC Capital Services

By:



Printed Name: Jeffrey R. Mason

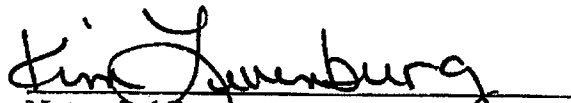
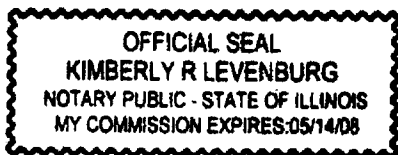
Title: Vice President & CFO

STATE OF ILLINOIS)

COUNTY OF COOK) SS:

Before me, a Notary Public, in and for said county and state, personally appeared Jeffrey R. Mason, the Vice President and CFO of Ameritech Credit Corporation, a Delaware corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Hoffman Estates, Illinois this 18th day of January, 2006.


Notary Public
My commission expires: 5-14-08

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Assignment to be executed as of the date first above written.

ASSIGNEE:

THE ANDERSONS, INC.

By: Nicholas C. Conrad

Printed Name: Nicholas C. Conrad

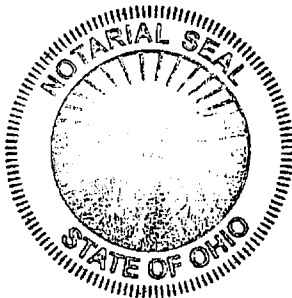
Title: Assistant Treasurer

STATE OF OHIO)

COUNTY OF Lucas) SS:

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, the Assistant Treasurer of The Andersons, Inc., a(n) Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee (Ohio), this 29th day of January, 2006.
March,



Judy A. Baldwin
Notary Public
My commission expires: 02/01/2010
JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 02/01/2010

Exhibit A

	Locomotive Number	Locomotive Type	Reporting Marks	Previously Known As	Group No.
1	5032	SD-40	NECR		1
2	4012	GP-40-1-CU	MNA		2
3	4013	GP-40-1-CU	MNA		2
4	4014	GP-40-1-CU	MNA		2
5	4015	GP-40-1-CU	MNA		2
6	4037	GP-40-1-CU	ISRR		2
7	4042	GP-40-1-CU	ISRR		2
8	4045	GP-40-1-CU	MNA		2
9	8	SW-1200	SCRF		3
10	73	SW-1200	MS		3
11	998	SW-1200	SGVY		3
12	751	SW-1200	MNA		3
13	999	SW-1200	SGVY		3
14	1200	SW-1200	VCRR		3
15	1208	SW-1200	AGR	GSWR	3
16	1237	SW-1200	AGR	GSWR	3
17	100	GP-7	VCRR		4
18	3819	GP-38-2	CORP		5
19	3833	GP-38-2	DGNO		5
20	3813	GP-38	NCVA	GSWR	6
21	4167	SLUG	NCVA	GSWR	6

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

3/30/06



Robert W. Alvord